

EXHIBIT D

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May 16, 2016

VIA EMAIL AND UPS

Jennifer Allim (jallim@chaitmanllp.com)
Chaitman LLP
85-43 169th Street
Jamaica Estates, NY 11432

VIA EMAIL WITHOUT ENCLOSURES

Helen Davis Chaitman (hchaitman@chaitmanllp.com)

Re: Adv. Pro. No. 10-04377 (SMB); *Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Carol Nelson and Stanley Nelson, JTWROS*; In the United States Bankruptcy Court for the Southern District of New York.

Dear Counsel:

Pursuant to Federal Rule 26(a)(2), made applicable to this proceeding by Federal Rule of Bankruptcy Procedure 7026, enclosed please find copies of four (4) CDs, which include the following:

- Expert Report of Bruce G. Dubinsky, MST, CPA, CFE, CVA, CFF, MAFF dated August 20, 2013 (with Exhibits 1-27, Updated Appendix A, Appendix B, and Schedule 1 to Appendix B);
- Expert Report of Lisa M. Collura, CPA, CFE, CFF on the Proof of Transfers to the Nelson Defendants dated May 16, 2016 (with Exhibits 1-10);
- Expert Report of Matthew B. Greenblatt, CPA/CFF, CFE on the Methodology for the Principal Balance Calculation dated November 15, 2012 (with Exhibits 1-8); and
- Expert Report of Matthew B. Greenblatt, CPA/CFF, CFE on the Principal Balance Calculation as applied to the Nelson Defendants dated May 16, 2016 (with Exhibits 1-4).

Atlanta Chicago Cincinnati Cleveland Columbus Costa Mesa Denver
Houston Los Angeles New York Orlando Philadelphia Seattle Washington, DC

We have also uploaded the documents to a FTP site at <https://ftp.bakerlaw.com>. The credentials to access the site are:

Username: PULTYUFXIG
Password: ExGpo28I

The above login will expire on 5/23/2016 12:00:00 AM

By separate correspondence, you will receive the password needed to access the reports on the enclosed CDs and in the zip files on the FTP site described above.

If you have any questions, please feel free to call me, Marie Carlisle or Rachel Smith at (713) 751-1600.

Regards,

A handwritten signature in dark ink, appearing to read "Dean D. Hunt" followed by a stylized flourish or initials.

Dean D. Hunt
Of Baker & Hostetler, LLP

Enclosures

Expert Report of
Lisa M. Collura, CPA, CFE, CFF –
Proof of Transfers to the Nelson Defendants

Picard v. Carol Nelson, individually
and as joint tenant, et al.

Adv. Pro. No. 10-04377 (SMB)

May 16, 2016

Expert Report of Bruce G. Dubinsky, MST,
CPA, CFE, CVA, CFF, MAFF

Securities Investor Protection Corp.
v.
Bernard L. Madoff Investment Securities, LLC,
Adv. Pro. No. 08-1789 (SMB)

August 20, 2013

Expert Report of
Matthew B. Greenblatt, CPA/CFF, CFE,
Senior Managing Director, FTI Consulting, Inc. –
Methodology For The Principal Balance Calculation

Securities Investor Protection Corp.
v.
Bernard L. Madoff Investment Securities, LLC,
Adv. Pro. No. 08-1789 (SMB)

November 15, 2012

Expert Report of
Matthew B. Greenblatt, CPA/CFF, CFE,
Senior Managing Director, FTI Consulting, Inc. –
Principal Balance Calculation As Applied
to the Nelson Defendants

Picard v. Carol Nelson, individually
and as joint tenant, et al.

Adv. Pro. No. 10-04377 (SMB)

May 16, 2016